Nos. 355 and 356.
Motion to advance.

Office Supreme Court U. S.
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JAMES H. McKENNEY,
Clerk.

MISSISSIPPI TAX CASES.

Filed Oct. 9, 1900.

Supreme Court of the United States.

OCTOBER TERM, 1900.

YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL., *Plaintiffs in error,* *v.* WIRT ADAMS, State Revenue Agent.	No. 355.
YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL., *Plaintiffs in error,* *v.* WIRT ADAMS, State Revenue Agent.	No. 356.

MOTIONS TO ADVANCE AND NOTICE THEREOF.

WILLIAM D. GUTHRIE.
EDWARD MAYES,
NOEL GALE,
Of counsel for plaintiffs in error.

IN THE

Supreme Court of the United States.

OCTOBER TERM, 1900.

YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL., *Plaintiffs in error*, v. WIRT ADAMS, State Revenue Agent.	No. 355.
YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL., *Plaintiffs in error*, v. WIRT ADAMS, State Revenue Agent.	No. 356.

NOTICE OF MOTION TO ADVANCE ABOVE CASES FOR HEARING AFTER YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL. V. WIRT ADAMS, STATE REVENUE AGENT (No. 35).

Notice is hereby given that, upon the records in the above-entitled cases in this court, the annexed motion to advance the same and set them down for hearing after *Yazoo and Mississippi Valley Railroad Company et al.* v. *Wirt Adams, State Revenue Agent* (No. 35), will be pre-

sented and submitted to the Supreme Court of the United States at the Capitol in the City of Washington, on Tuesday, the 9th day of October, 1900, at the opening of court on that day, or as soon thereafter as counsel can be heard.

October 2, 1900.

WILLIAM D. GUTHRIE,
EDWARD MAYES,
NOEL GALE,
Of counsel for plaintiffs in error.

To

MARCELLUS GREEN, ESQ., and
R. C. BECKETT, ESQ.,
Of counsel for defendant
in error.

IN THE

Supreme Court of the United States.

OCTOBER TERM, 1900.

YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL., *Plaintiffs in error,* v. WIRT ADAMS, State Revenue Agent.	No. 355.
YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL., *Plaintiffs in error,* v. WIRT ADAMS, State Revenue Agent.	No. 356.

MOTION TO ADVANCE ABOVE CASES FOR HEARING AFTER YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY ET AL. v. WIRT ADAMS, STATE REVENUE AGENT (No. 35).

And now come the plaintiffs in error in the above-entitled cases, and upon the records therein in this court move the court that the said cases be advanced and set down for hearing after *Yazoo and Mississippi Valley Railroad Company et al.* v. *Wirt Adams, State Revenue Agent* (No. 35).

The above-entitled cases involve different phases of the alleged liability to taxation of the Yazoo and Mississippi Valley Railroad Company under certain charters and legislation of the State of Mississipi. The writs of error bring up for review judgments of the Supreme Court of that State for the taxes of 1898, and involve the constitutionality of state legislation subsequent to the charter contract, which the plaintiffs in error contend impairs the contract obligations of the charters of certain railroad companies now merged in the Yazoo and Mississippi Valley Railroad Company.

Four of the so-called Mississippi Tax Cases upon the calendar of this court were advanced at the last term and were set down for hearing immediately after what is called the main case—*Yazoo and Mississippi Valley Railroad Company et al.* v. *Wirt Adams, State Revenue Agent*—now No. 35. The cases now sought to be advanced present exactly the same constitutional point on the merits as the main case, No. 35. They, however, are simpler upon the point of jurisdiction, which is somewhat complicated in the main case.

The questions involved justify, in the opinion of the subscribers, a motion to advance the two new cases and to set them down for hearing immediately after argument has been had in No. 35. It is conceived that this manner of hearing the cases will lighten the labors of the court, by facilitating a clearer view of the distinction between the issues involved in the several suits than if the cases should be left to be heard at intervals from each other.

The amounts involved in the whole litigation, which may possibly be terminated by the judgments in these cases, are very large, now aggregating upwards of

$1,400,000. The questions presented are also deemed to be novel and important, and this court has never before been asked to determine them.

In each of the prior Mississippi Tax Cases (Nos. 35, 77, 78, 79, 80, on the calendar of this term) separate motions were made to dismiss or affirm, and in each case the court reserved the motion until the hearing on the merits. A similar motion has been noticed in No. 355, and is returnable on October 15th, the same day on which No. 35 is now set down for argument.

Altogether, the circumstances seem to be so special and peculiar as to warrant the application now made, which is respectfully submitted. If granted, court and counsel may avoid the double labor of the motion to dismiss and a subsequent argument on the merits.

October 2, 1900.

WILLIAM D. GUTHRIE,
EDWARD MAYES,
NOEL GALE,
Of counsel for plaintiffs in error.